

BA in International Business (IB)

Semester 1	Semester 2	Semester 3	Semester 4	Semester 5	Semester 6
BA IB 1 Introduction to Business Operations	BA IB 5 Cost Accounting	BA IB 5 Advanced Management Accounting	BA IB 10 International Accounting	Summer internship between semester 4 and semester 5, minimum 8 weeks (10 CP)	
BA IB 1 Mathematics & Statistics	BA IB 8 Market Research	BA IB 9 International Procurement	BA IB 10 Management Information Systems		
BA IB 2 Financial Accounting	BA IB 8 Applied Market Research	BA IB 9 International Marketing	BA IB 15 Business Elective 1	Semester Abroad (25 CP)	BA IB 15 Business Elective 2
BA IB 2 Corporate Tax	BA IB 2 Introduction to Finance	BA IB 6 Economics 1	BA IB 7 Economics 2		BA IB 14 Specialisation Course 7
BA IB 4 Human Resources Management	BA IB 4 International Strategic Management	BA IB 6 Business Law 1	BA IB 7 Business Law 2		BA IB 14 Specialisation Course 8
BA IB 3 Marketing	BA IB 11 Specialisation Course 1	BA IB 12 Specialisation Course 3	BA IB 13 Specialisation Course 5		BA IB 22 Business Skills
BA IB 3 Applied Marketing	BA IB 11 Specialisation Course 2	BA IB 12 Specialisation Course 4	BA IB 13 Specialisation Course 6		Bachelor Thesis Tutorial (1 CP) Bachelor Thesis (12 CP)
BA IB 16 BEC Preparation Course	BA IB 16 BEC Preparation Course	BA IB 18 Foreign Language 2	BA IB 19 Foreign Language 3		
BA IB 17 Foreign Language 1	BA IB 17 Foreign Language 1	BA IB 18 Foreign Language 2	BA IB 19 Foreign Language 3		
BA IB 20 Basic Skills 1	BA IB 20 Basic Skills 2	BA IB 21 Elective Skills 1	BA IB 21 Elective Skills 2		

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SWS = SemesterWochenStunden / semester periods per week; **CP** = ECTS Credit Points

Module BA IB 1: Business Operations and Statistics (6 CP)			
Part 1: Introduction to Business Operations	2 SWS	3 CP	Semester 1
<p>The overall aim of this module is to provide profound knowledge of the fundamentals of business operations. It introduces students to the basics of business. The course focuses on key terms and theories with respect to business, the business environment as well as economic issues and provides an overview of the various business functions.</p> <p>By the end of the module, students should be able to:</p> <ul style="list-style-type: none"> - Understand key terms and the main issues associated with business and economics; - Outline and discuss the various business functions such as human resources management, operations, marketing, production and finance/ accounting in an overall context; - Apply the most recent management research and the respective derived theories to real life management problems; - Debate ethical dilemmas in management; - Discuss relevant economical, global, social, technological and legal / political environmental issues with respect to business; - Highlight emerging business trends in management. 			
Part 2: Mathematics and Statistics	2 SWS	3 CP	Semester 1
<p>The aim of this course is to improve the level of the students' quantitative sophistication. Therefore, students are provided with a mathematical foundation to continue with statistical procedures. The objective is to show students how to use statistical procedures properly and how to interpret the data collected.</p> <p>So upon completion of this module students should be able to:</p> <ul style="list-style-type: none"> - Obtain an appreciation for the breadth of statistical applications in business and economics; - Define statistics and identify its scope and limitations; - Describe and apply the basic concepts in statistics; - Handle descriptive statistics and probability; - Handle inferential statistics. 			

Module BA IB 2: Finance and Accounting Basics (9 CP)			
Part 1: Financial Accounting	2 SWS	3 CP	Semester 1
<p>The overall aim of this course is to provide the students with a basic understanding of the essential financial accounting concepts. The importance of recording and reporting economic events within a business is emphasized.</p> <p>Successful students will:</p> <ul style="list-style-type: none"> - Understand the major principles of preparing financial statements; - Differentiate the users of accounting information and their underlying interests; - Recognise the impact business transactions have on the major financial statements; - Analyse changes in the financial position of an organisation that have occurred over different reporting periods. 			
Part 2: Corporate Tax	2 SWS	3 CP	Semester 1
<p>The overall aim of this course is to introduce students to the basic concepts of income and corporate taxation. Since a large portion of a business organization's profits goes towards the payment of income tax, it is absolutely crucial for students to have an in-depth understanding of how tax works and how to deal with it legally.</p> <p>Successful students will be able to:</p> <ul style="list-style-type: none"> - Understand the meaning of income and corporate taxation rules and the general taxation system for business activities - Know different tax types levied on corporations - Have an understanding of the connection between a corporation's financial and tax statements - Understand shareholder taxation - Know relevant details of taxation applicable to sole proprietors and registered partnerships - Differentiate between corporate tax types - Be familiar with specific taxation issues in multinational groups and deal with corporate taxation issues - Know the basics of VAT in a national and an international context - Understand other corporate taxes like excise taxes and trade tax - Evaluate and manage the tax effects of management decisions - Understand the tax pitfalls for various methods of financing a company. 			

Part 3: Introduction to Finance	2 SWS	3 CP	Semester 2
<p>Successful students will understand:</p> <ul style="list-style-type: none"> - The analysis of financial statements using ratio and trend analysis; - The national and international financial environment, including equity and debt markets; - Financial institutions, and interest rates, common and preferred stocks and their valuation; - Bonds and their valuation including coupon rates, coupon payments, yields, risk, bond ratings, price discounts and premiums. <p>Students will demonstrate understanding of:</p> <ul style="list-style-type: none"> - The time value of money including present value and future value analyses of annuities and uneven cash flows over time; - A business' cost of capital and the sources for small and large firms; - Capital budgeting for evaluating long-term fixed asset investments including both independent and mutually exclusive decisions. 			

Module BA IB 3: Marketing and Applied Issues (6 CP)			
Part 1: Marketing	2 SWS	3 CP	Semester 1
<p>By the end of the module students should be able to:</p> <ul style="list-style-type: none"> - Understand marketing techniques and models; - Apply marketing techniques and models to the marketing planning process in the competitive and collaborative environments; - Conduct detailed marketing analyses both internally and in terms of the macro marketing environment; - Undertake comprehensive analyses of markets, customers and competitors (micro environment); - Determine objectives and strategies; - Design appropriate marketing mixes for specific segments and target groups - Develop a basic understanding of organizational buying behaviour. 			
Part 2: Applied Marketing	2 SWS	3 CP	Semester 1
<p>Successful students will be able to:</p> <ul style="list-style-type: none"> - Understand, analyze and apply the latest developments and topics in marketing such as Social Media Marketing; - Apply the different steps of the marketing management process to a given 			

<p>innovative marketing topic, e.g. design appropriate marketing mixes for specific segments and target groups;</p> <ul style="list-style-type: none"> - The topic to be chosen is based on the current developments in the field of marketing.
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Module BA IB 4: HR and Strategic Management (6 CP)

Part 1: Human Resources Management	2 SWS	3 CP	Semester 1
By the end of the module students should be able to:			
<ul style="list-style-type: none"> - Understand key terms and the main issues and tasks associated with (strategic) human resources management; - Outline the differences between domestic and international HRM and understand the additional complexity of HRM within an international context; - Review and critically reflect upon academic work on human resources management; - Design and apply basic HR concepts and HR management instruments in practice; - Discuss the new role of the HRM function and describe important future trends and challenges for the HR department. 			
Part 2: International Strategic Management	2 SWS	3 CP	Semester 2
By the end of the course students should be able to:			
<ul style="list-style-type: none"> - Analyze and develop original and innovative approaches to strategic management problems; - Assess available strategic options under various environmental conditions and imperfect knowledge and select the most appropriate strategy; - Apply the concepts, frameworks, and techniques introduced in the module in order to understand the reasons for good or poor performance by an enterprise; - Recommend the best means of implementing and evaluating a strategy; - Debate ethical dilemmas with respect to strategic management issues; - Highlight emerging trends in the field of strategic management. 			

Module BA IB 5: Management Accounting (6 CP)

Part 1: Cost Accounting	2 SWS	3 CP	Semester 2
The overall aim of this module is to provide students with a good understanding of the principles involved in designing and evaluating management / cost accounting			

<p>information systems. These systems accumulate, classify, summarize and report information which will assist employees within an organisation in their decision-making, planning, control and performance measurement activities.</p> <p>Successful students will gain a deeper knowledge of the main functions and the role of cost accounting in business. They will understand the different cost terms such as fixed / variable costs, direct / indirect costs, opportunity, relevant and sunk cost. Additionally, they will become familiarised with the principles of job costing and process costing systems and get to understand the relationship between cost accounting and pricing decisions. Successful students will be able to accumulate costs for inventory valuation and profit measurement and to apply the methods of traditional cost assignment. They will be able to incorporate cost and financial data into managerial decision-making, e.g. special pricing decisions and cost-volume-profit-analysis.</p>			
Part 2: Advanced Management Accounting	2 SWS	3 CP	Semester 3
Successful students will understand:			
<ul style="list-style-type: none"> - The role of the management accounting system within the organization's planning and control function; - The influence of management accounting control systems on management behaviour and an organization's strategy; - The variety of controlling tools and instruments; - The importance of identifying the various factors which affect and determine costs; - The varied nature of budgeting systems; - The principles of designing reports to provide useful management accounting information; - The link between management control and corporate strategy; - The concept of cost drivers and cost hierarchies. 			
Successful students will be able to:			
<ul style="list-style-type: none"> - Identify relevant costs for non-routine managerial decisions, e.g. investment appraisal and developing pricing decisions; - Use methods of budgeting, considering its behavioural aspects and how it impacts the budgeting process; - Examine the usefulness and limitations of CVP analysis as a cost-based decision-making tool; 			

- Review the ABC numerical methods;
- Progress from Activity Based Costing to Activity Based Pricing and Customer Management;
- Apply Customer Profitability Analysis in the Supply Chain Management context;
- Use variance analysis and German 'Grenzplankostenrechnung' [marginal costing] as management control tools;
- Use various performance measurement and value management tools or concepts (e.g. BSC, EVA, SCOR, KPI, ROCE, ROI, Ratio Analysis);
- Use capital investment appraisal techniques;
- Appreciate the influence of budgeting and performance evaluation systems on management behaviour and organizational function;
- Appreciate the varying nature of internal control systems including administrative, accounting, social and cultural controls.

Module BA IB 6: Economics and Law (6 CP)

Part 1: Economics 1	2 SWS	3 CP	Semester 3
By the end of the course, the students should have developed a basic knowledge of microeconomic and macroeconomic principles. Model-based findings will be related to current issues in a national and closed system. A broad range of key concepts from supply and demand to elasticity enables students to develop a basic understanding of economic development. Economic issues in product and services markets will be discussed. Additionally, students will be able to describe public choice theory.			
Part 2: Business Law 1	2 SWS	3 CP	Semester 3
By the end of the course, successful students shall understand the different areas of regulation of civil law and corporate law. Students shall be able to assess the area of application of civil law concerning corporate law and understand the methodology of law and its relationship to business. Additionally, students shall be capable of broadening their knowledge and understanding of company law. They will possess an awareness of the advantages, disadvantages, and implications of various legal forms of national business organisations.			

Module BA IB 7: Advanced Economics and Law (6 CP)

Part 1: Economics 2	2 SWS	3 CP	Semester 4
Students will learn how economists analyse markets and come to conclusions. Students will be provided with complex systems in aggregate models and will be taught to develop a deep understanding of economic development. Furthermore, economic issues – especially within financial markets – will be discussed. Successful students will know how to relate model-based findings to a globalized world. Additionally, they will be familiar with the analysis of economic policy strategies in national and international markets.			
Part 2: Business Law 2	2 SWS	3 CP	Semester 4
The aims of this course are to enable students to assess the area of application of civil law concerning contract and trade law. They shall gain knowledge and understanding of contract law and European corporate law. Additionally, successful students will be capable of recognising and solving basic legal problems, particularly in contract law and will understand the legal forms and implications of various types of European business organisations. Successful students will have detailed knowledge of contract law, CISG and GCC levels and of European company law. Finally, they will understand legal aspects of business internationalization within the EU.			

Module BA IB 8: Market Research and Applied Issues (6 CP)

Part 1: Market Research	2 SWS	3 CP	Semester 2
By the end of the module students should be able to:			
<ul style="list-style-type: none"> - Describe the tasks involved in the research problem definition; - Define, compare and contrast the 3 basic research designs; - Assign methods of gathering information to each research design (secondary data, qualitative/quantitative research and experiments); - Define and contrast the methods of gathering available information; - Classify and discuss scaling techniques; - Discuss the sample design process whilst focusing on selecting the appropriate sampling technique; - Explain the selection, training and supervision of field workers; - Emphasise the importance and discuss the process of preparing data to make it suitable for analysis; 			

<ul style="list-style-type: none"> – Define, compare and contrast basic and more advanced statistical techniques based on what they learn in the first part of the module; – Discuss the basic requirements of preparing reports. 			
Part 2: Applied Market Research	2 SWS	3 CP	Semester 2
Successful students will be able to:			
<ul style="list-style-type: none"> – Understand, analyze and apply the latest developments and topics in Market Research such as Social Media Monitoring; – Based on the different steps of the market research process learned in classes, students will be able to manage an innovate marketing research topic on their own; – Students will have the opportunity to present and publish their data in the CBS-owned scientific series of publications. 			

Module BA IB 9: International B2C and B2B Marketing (6 CP)

Part 1: International Procurement	2 SWS	3 CP	Semester 3
By the end of the module students should:			
<ul style="list-style-type: none"> – Be acquainted with the rapidly evolving field of purchasing and supply management; – Identify the importance of purchasing and supply management; – Analyse and identify improvement opportunities in the basic international procurement marketing process; – Identify, segment, select and negotiate with suppliers, differentiated on the basis of their importance to the company; – Identify and use relevant support instruments in supply management. 			
Part 2: International Marketing	2 SWS	3 CP	Semester 3
By the end of the module students should be able to:			
<ul style="list-style-type: none"> – Understand the importance of international relationship marketing in a globalised world; – Apply the marketing techniques and models acquired in the 'Marketing' course to the marketing planning process in international environments; – Identify relevant international market segments; – Conduct detailed marketing analyses, both internally and in terms of the macro marketing environment, especially cultural differences; – Undertake comprehensive analyses of markets, customers and competitors 			

(micro environment);
<ul style="list-style-type: none"> – Determine objectives and strategies on an international level; – Decide on market entry strategies; – Design appropriate marketing mixes for specific segments and target groups worldwide; – Integrate Social Media Marketing into all marketing activities.

Module BA IB 10: Advanced Accounting and MIS (6 CP)

Part 1: International Accounting	2 SWS	3 CP	Semester 4
The course provides students with a sound background for the continuation of advanced studies in accounting. It is designed to provide the student a basic understanding of financial accounting theory and practice as well as to develop the analytical skills necessary for careers in corporate or public accounting, mainly directed at the world of IAS/IFRS and the German HGB.			
It also covers aspects of US-GAAP, wherever it helps to understand differences or movements of convergence between the different standards of financial reporting.			
Successful students will be able to:			
<ul style="list-style-type: none"> – Present and evaluate the theory and application of accounting principles and standards; – Focus attention on the use of accounting information as a basis for decisions by investors, creditors, and others; – Follow the current developments in accounting, financial reporting, compliance and auditing regulations; – Use the most important basic IAS/IFRS standards for practical financial reporting purposes; – Analyse and compare aspects of different accounting standards; – Present the pros and cons of different standard systems. 			
Part 2: Management Information Systems	2 SWS	3 CP	Semester 4
This course will provide an understanding of the role of IT and MIS as enablers of successful business models in today's fast-paced global economy. There is a focus on the decision maker's perspective. Interdependencies of MIS and major business areas such as strategy, operations, finance, and human resources are revealed. An insight into the latest technology trends is provided, based on examples reflecting various industries. The inherent challenges of managing and analysing processes in			

complex business environments are explored. Also, an awareness of ethical issues and potential adverse effects of MIS deployment is built up.

Modules BA IB 11 – IB 14 are specialisation modules (see separate list)

Module BA IB 15: Business Electives (6 CP)			
Part 1: Elective Business Skills 1	2 SWS	3 CP	Semester 4
Part 2: Elective Business Skills 2	2 SWS	3 CP	Semester 6
Due to its nature as an elective component, the module contains a variety of courses which are offered in accordance with students' demands. Examples of the courses offered include: <ul style="list-style-type: none"> - Business Psychology - Entrepreneurship - International Trade and Finance (4th semester) - International Financial Management (6th semester) - Investment Banking (6th semester) - Business Marketing 			

Students who have an adequate knowledge of English can choose to learn a second foreign language besides English and study the modules BA IB 16, 17, 18, and 19. Students who wish to or must improve their English can take the English option with the modules BA IB E 17, E 18, E 19 and finally E 16.

Module BA IB 16: BEC Preparation Course (6 CP)			
BEC Preparation Course	2 + 2 SWS	6 CP	Semesters 1 + 2
This module will prepare students for the Cambridge External Advanced Business English test (BEC Higher). Additionally, it shall enable students to effectively participate in an increasingly international work environment, where English is the key business language.			
Upon completion successful students will: <ul style="list-style-type: none"> - Be able to read and understand texts related to current business topics; - Be familiar with and be able to write basic business correspondence, using 			

correct grammar and appropriate vocabulary & phrases;

- Be able to listen to and understand a wide range of business dialogues;
- Be able to communicate appropriately and confidently in a number of everyday business situations.

Module BA IB 17: Foreign Language 1 (6 CP)			
Foreign Language 1	2 + 2 SWS	6 CP	Sem. 1 + 2
Students choose one of the following language classes: <ul style="list-style-type: none"> - Spanish I Beginners - Spanish I Intermediate - Spanish I Advanced - French I - French I Advanced - Chinese I Additional language classes may be offered in accordance with students' demands.			

Module BA IB 18: Foreign Language 2 (6 CP)			
Foreign Language 2	2 + 2 SWS	6 CP	Semester 3
Students continue their foreign language education in one of the following classes: <ul style="list-style-type: none"> - Spanish II Beginners - Spanish II Intermediate - Spanish II Advanced - French II - French II Advanced - Chinese II Additional language classes may be offered in accordance with students' demands.			

Module BA IB 19: Foreign Language 3 (6 CP)			
Foreign Language 3	2 + 2 SWS	6 CP	Semester 4
Students continue their foreign language education in one of the following classes: <ul style="list-style-type: none"> - Spanish III Beginners - Spanish III Intermediate - Spanish III Advanced - French III 			

- French III Advanced
- Chinese III

Additional language classes may be offered in accordance with students' demands.

Module BA IB E 17: Foreign Language 1 (6 CP)

Foreign Language 1	2 + 2 SWS	6 CP	Semester 1
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This module is an intermediate business English course and is the first in a series of 3 courses aimed at supporting students in their business studies and preparing them for an international business environment.

Emphasis is placed on developing a command of business English within the context of business-related topics and tasks. The module places emphasis on revision and practice of grammatical constructions and introduces standard business vocabulary and phrases.

Upon completion successful students will:

- Be able to read and understand texts of an intermediate level, related to current business topics;
- Be familiar with and be able to write basic business correspondence, using correct grammar and appropriate vocabulary & phrases;
- Be able to listen to and understand a wide range of dialogues at an intermediate level;
- Be able to communicate appropriately and confidently in a number of everyday and business situations at an intermediate level;
- Be able to achieve level B2 according to the Common European Framework of Reference for Languages (CEFR).

Module BA IB E 18: Foreign Language 2 (6 CP)

Foreign Language 2	2 + 2 SWS	6 CP	Semester 2
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This module is an upper intermediate Business English course and is the second in a series of 3 courses aimed at supporting students in their business studies and preparing them for an international business working environment.

Emphasis is placed on developing a command of business English, within the context of business-related topics and tasks. This module places emphasis on further development of business related communication skills.

Upon completion successful students will:

- Be able to read and understand texts of an upper intermediate level, related to current business topics;
- Be familiar with and be able to write basic business correspondence, using correct grammar and appropriate vocabulary & phrases;
- Be able to listen to and understand a wide range of dialogues of an upper intermediate level;
- Be able to communicate appropriately and confidently in a number of everyday and business situations at an upper intermediate level;
- Be able to achieve level B2+ according to the Common European Framework of Reference for Languages (CEFR).

Module BA IB 19: Foreign Language 3 (6 CP)

Foreign Language 3	2 + 2 SWS	6 CP	Semester 3
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This module is an advanced Business English course and is the last in a series of 3 courses aimed at supporting students in their business studies and preparing them for an international business environment.

Emphasis is placed on developing a command of advanced business English, within the context of business-related topics and tasks. This module places emphasis on advanced business related communication skills.

Upon completion successful students will:

- Be able to read and understand texts of an advanced level, related to current business topics;
- Be familiar with and be able to write more advanced business correspondence;
- Be able to listen to and understand a wide range of dialogues of an advanced level;
- Be able to communicate appropriately and confidently in a number of everyday and business situations at an advanced level.
- Be able to achieve level C1 according to the Common European Framework of Reference for Languages (CEFR).

Module BA IB E 16: BEC Preparation Course (6 CP)

BEC Preparation Course	2 + 2 SWS	6 CP	Semester 4
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This module will prepare students for the Cambridge external Advanced Business English test (BEC Higher). Additionally, it shall enable students to effectively

participate in an increasingly international work environment, English being the key business language.

Upon completion successful students will:

- Be able to read and understand texts related to current business topics;
- Be familiar with and be able to write basic business correspondence, using correct grammar and appropriate vocabulary & phrases;
- Be able to listen to and understand a wide range of business dialogues;
- Be able to communicate appropriately and confidently in a number of everyday business situations.

Module BA IB 20: Basic Skills (6 CP)

Part 1: Rhetoric and Presentation	2 SWS	3 CP	Sem. 1 or 2
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This course offers a practical, accessible guide to making effective presentations and also trains questioning techniques. During the course, students will learn to realize manipulation in dialogues and statistics and questions regarding self-confidence and personalities will be elucidated. Additionally, the course discusses speaking effectively in seminars, tutorials and formal presentations, and, unusually, in leisure activities, such as standing for office, and speaking at or chairing a committee or society meeting. Finally, it helps with career research, including a practical, step-by-step guide for an effective job interview.

Successful students will build up their own personality and present themselves with increasing self-confidence. Furthermore, they will be able to prepare and present presentations of various topics including off-hand presentations.

Part 2: Scientific Working and Academic Writing	2 SWS	3 CP	Sem. 1 or 2
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This course provides students with the necessary skills to conceptualize research and to complete term papers as well as Bachelor of Arts theses. The course guides students through the different steps from the definition of a research topic to the compilation of an analytical paper.

Module BA IB 21: Skills Electives (6 CP)

Part 1: Business Elective 1	2 SWS	3 CP	Semester 3
Part 2: Business Elective 2	2 SWS	3 CP	Semester 4

Due to its nature as an elective subject, this module contains a variety of courses which are offered in accordance to students' demands.

Examples of courses offered include:

- Computer Applications – Management:
 - Excel
 - SPSS
 - MS Project
- Computer Applications – Media & Design:
 - PowerPoint
 - Adobe Flash
 - Web Design
- Argumentation, Debating & Negotiation
- English: Strategic Business Communication
- Questioning Techniques, Manipulation, Persuasion
- Team Training, Team Development, Typologies.

Module BA IB 22: Business Skills (3 CP)

Part 1: Career Service	1 SWS	1 CP	Semester 6
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In this course, students will be prepared for their application process for prospective jobs, internships or further studies. Successful students will be able to:

- Write correct, meaningful, and competitive applications
- Optimally prepare for and convince their counterparts in a job interview

Part 2: Business Ethics	1 SWS	2 CP	Semester 6
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The course will examine ethical issues in the context of business theory and practice. It discusses the conceptual basis of ethical behaviour and the challenge of extending these ideas and perspectives to administrative practice and decision-making. Successful students will develop moral sensitivity and have the capacity for moral inquiry, dialogue and decision-making which is ethically sound in their professional and civilian lives.